



**JOHN CHIANG**  
*California State Controller*

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Mono  
Bridgeport, California**

**Date: September 30, 2014  
Filing Ref: MON15**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2014-15** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

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**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST  
ALLOCATIONS**

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The indirect overhead and support service costs listed in the **Summary Schedule** (attached) are formally approved as actual costs for the **2012-13** fiscal year and as estimated costs for the **2014-15** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2014**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

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|-----------------------------|----------------------|
| 1. Employee Fringe Benefits | 4. Copier Pool (ISF) |
| 2. County Counsel           | 5. Motor Pool (ISF)  |
| 3. Information Technology   |                      |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

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**SECTION III: CONDITIONS**

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**A. LIMITATIONS:** Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

**B. CHANGES:** Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

**C. FIXED AMOUNTS:** The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

**D. BILLED COSTS:** Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as

defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

**E. NOTIFICATION TO STATE AND FEDERAL AGENCIES:** Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

**F. SPECIAL REMARKS:** None

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF MONO****JOHN CHIANG  
CALIFORNIA STATE CONTROLLER****BY** Original signed by**BY** Original signed by Anita Dagan forRoberta Reed**Hitomi Sekine, Bureau Chief  
Local Government Policy and Reporting  
Division of Accounting and Reporting**NameAssistant Finance Director/Auditor-ControllerTitle10-1-201410-16-2014DateDate**Negotiated by Eric Perez  
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment

05.14.2014

**Mono County, CA**  
**OMB A-87 Cost Allocation Plan**

FY13 for use in FY15

## Summary Schedule

Department	001 Board Of Supervisors	100 Assessor	180 County Clerk/Record er	190 Econ Devel	200 Election Division	240 Facilities - Parks Maint	280 Insurance	286 South County Admin	360 Grand Jury	425 Victim Witness
1 Building Use Allowance	\$10,587	\$3,239	\$1,041	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 020 Administrative Officer	9,467	16,880	9,671	9,077	1,719	0	11,862	0	5,811	1,669
3 070 Finance	16,345	15,908	20,854	8,427	5,547	0	6,714	0	10,550	3,550
4 120 County Counsel	177,641	10,176	45,240	98,997	0	0	0	0	5,309	0
5 240 County Facilities	94,237	98,862	30,916	1,565	0	58,309	0	0	0	522
6 300 Information Technology	26,661	72,938	76,779	11,041	8,500	0	0	0	362	2,656
<b>Total Current Allocations</b>	<b>334,937</b>	<b>218,004</b>	<b>184,501</b>	<b>129,106</b>	<b>15,766</b>	<b>58,309</b>	<b>18,575</b>	<b>0</b>	<b>22,032</b>	<b>8,396</b>
Less: Prior Year Allocations & Adj	348,208	295,452	148,301	68,639	10,757	149,456	0	69,921	162,638	11,164
Carry-Forward	(13,271)	(77,448)	36,200	60,467	5,009	(91,147)	0	(69,921)	(140,606)	(2,768)
<b>Proposed Costs</b>	<b>\$321,666</b>	<b>\$140,556</b>	<b>\$220,701</b>	<b>\$189,573</b>	<b>\$20,775</b>	<b>\$(32,837)</b>	<b>\$18,575</b>	<b>\$(69,921)</b>	<b>\$(118,574)</b>	<b>\$5,628</b>

05.14.2014

**Mono County, CA**  
**OMB A-87 Cost Allocation Plan**

FY13 for use in FY15

**Summary Schedule**

Department	430 District Attorney	431 Law Library	435 Public Defender	437 County MOE	440 Sheriff	443 Radio	444 Court Screener	445 Boats/Court Screeners	460 Drug Task	461 Search & Rescue
1 Building Use Allowance	\$13,884	\$0	\$0	\$0	\$17,035	\$0	\$0	\$0	\$0	\$0
2 020 Administrative Officer	21,510	0	4,992	0	69,904	0	15,309	2,556	821	165
3 070 Finance	29,362	20	6,210	329	105,724	72	16,314	6,220	7,226	6,299
4 120 County Counsel	995	0	0	0	47,231	0	0	0	0	0
5 240 County Facilities	103,943	0	0	0	216,321	0	0	0	0	0
6 300 Information Technology	105,858	0	0	0	175,142	0	0	0	0	0
<b>Total Current Allocations</b>	275,551	20	11,203	329	631,358	72	31,623	8,776	8,048	6,464
Less: Prior Year Allocations & Adj	256,248	23	16,854	16,427	814,083	5,947	39,591	10,010	7,441	4,621
Carry-Forward	19,303	(3)	(5,651)	(16,098)	(182,725)	(5,875)	(7,968)	(1,234)	607	1,843
<b>Proposed Costs</b>	<b>\$294,855</b>	<b>\$17</b>	<b>\$5,552</b>	<b>\$(15,769)</b>	<b>\$448,632</b>	<b>\$(5,802)</b>	<b>\$23,655</b>	<b>\$7,541</b>	<b>\$8,654</b>	<b>\$8,307</b>

**Mono County, CA**  
**OMB A-87 Cost Allocation Plan**

**Summary Schedule**

Department	480 Jail	500 Juvenile Hall	520 Probation Department	560 Building Inspector	580 Sealer Weights- Measures	600 Emergency Svcs	620 Planning Commission	660 Planning & Transportation	661 Housing Development	664 Code Enforcement
1 Building Use Allowance	\$38,061	\$0	\$5,131	\$0	\$0	\$0	\$0	\$1,466	\$0	\$0
2 020 Administrative Officer	40,172	939	17,413	5,586	1,146	4,412	73	17,327	3,710	1,948
3 070 Finance	41,023	5,150	29,194	17,739	128	5,663	2,129	35,242	7,489	6,087
4 120 County Counsel	0	0	9,734	0	0	0	3,982	30,197	0	8,517
5 240 County Facilities	230,402	0	98,006	2,608	0	0	0	54,112	0	1,565
6 300 Information Technology	0	0	55,267	15,933	0	0	0	78,176	0	6,820
<b>Total Current Allocations</b>	<b>349,658</b>	<b>6,088</b>	<b>214,745</b>	<b>41,866</b>	<b>1,273</b>	<b>10,074</b>	<b>6,183</b>	<b>216,520</b>	<b>11,200</b>	<b>24,936</b>
Less: Prior Year Allocations & Adj	500,261	6,352	237,517	403,407	0	11,893	31,107	236,667	2,220	135,896
Carry-Forward	(150,603)	(264)	(22,772)	(361,541)	0	(1,819)	(24,924)	(20,147)	8,980	(110,960)
<b>Proposed Costs</b>	<b>\$199,056</b>	<b>\$5,825</b>	<b>\$191,974</b>	<b>\$(319,674)</b>	<b>\$1,273</b>	<b>\$8,256</b>	<b>\$(18,740)</b>	<b>\$196,374</b>	<b>\$20,180</b>	<b>\$(86,023)</b>

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**Mono County, CA**  
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FY13 for use in FY15

## Summary Schedule

Department	666 LAFCo	680 Animal Control	681 South County Shelter	720 Public Works/Lights	855 Paramedic Program	860 Bridgeport Clinic	878 Veterans Services Officer	896 Farm Advisor	Fd 102 - 262 Fish	Fd 103 - 868 Social Svcs
1 Building Use Allowance	\$0	\$5,882	\$187	\$64,104	\$4,788	\$9,584	\$0	\$0	\$0	\$879
2 020 Administrative Officer	74	9,515	3,063	9,385	61,116	1,039	0	293	1,013	42,483
3 070 Finance	1,358	13,996	8,662	22,043	86,472	3,397	278	48	594	72,335
4 120 County Counsel	0	7,079	0	138,485	7,522	0	0	0	1,438	121,229
5 240 County Facilities	0	54,437	90,925	25,520	522	308,309	0	0	0	124,921
6 300 Information Technology	0	14,544	0	80,216	25,152	0	0	0	181	131,399
<b>Total Current Allocations</b>	<b>1,433</b>	<b>105,453</b>	<b>102,837</b>	<b>339,753</b>	<b>185,571</b>	<b>322,329</b>	<b>278</b>	<b>341</b>	<b>3,225</b>	<b>493,246</b>
Less: Prior Year Allocations & Adj	602	103,600	13,942	437,116	255,776	230,852	90	0	2,768	510,133
Carry-Forward	831	1,853	88,895	(97,363)	(70,205)	91,477	188	0	457	(16,887)
<b>Proposed Costs</b>	<b>\$2,264</b>	<b>\$107,306</b>	<b>\$191,731</b>	<b>\$242,390</b>	<b>\$115,367</b>	<b>\$413,806</b>	<b>\$466</b>	<b>\$341</b>	<b>\$3,682</b>	<b>\$476,358</b>

**Mono County, CA**  
**OMB A-87 Cost Allocation Plan**

**Summary Schedule**

Department	Fd 103 - 870 Aid Programs	Fd 103 - 874 Aid To Indigents	Fd 103 - 875 Senior Program	Fd 104 - 840 Community Mental	Fd 104 - 845 Alcohol & Drug	Fd 105 - 800 Public Health	Fd 106 - 261 Tourism	Fd 107 - 173 MHSA	Fd 107 - 174 MHSA Housing	Fd 107 - 175 MHSA Wellness
1 Building Use Allowance	\$0	\$0	\$0	\$8,045	\$0	\$1,988	\$0	\$0	\$0	\$0
2 020 Administrative Officer	5,290	95	6,409	18,590	7,303	39,919	3,488	10,746	0	0
3 070 Finance	9,149	1,845	20,698	37,602	14,984	65,108	19,267	14,394	0	0
4 120 County Counsel	0	0	0	47,341	0	4,203	0	0	0	0
5 240 County Facilities	0	0	0	11,476	0	54,297	0	0	0	0
6 300 Information Technology	0	0	0	78,563	0	129,066	0	0	0	0
<b>Total Current Allocations</b>	14,439	1,940	27,107	201,616	22,286	294,581	22,755	25,140	0	0
Less: Prior Year Allocations & Adj	6,944	1,624	35,997	187,319	31,792	325,219	9,374	77,562	564	858
Carry-Forward	7,495	316	(8,890)	14,297	(9,506)	(30,638)	13,381	(52,422)	(564)	(858)
<b>Proposed Costs</b>	<b>\$21,934</b>	<b>\$2,256</b>	<b>\$18,217</b>	<b>\$215,914</b>	<b>\$12,781</b>	<b>\$263,943</b>	<b>\$36,136</b>	<b>\$(27,283)</b>	<b>\$(564)</b>	<b>\$(858)</b>



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## Summary Schedule

Department	Fd 108 - 290 Conway/Matt y	Fd 260 - 341 Traffic & Other	Fd 260 - 342 Civil	Fd 260 - 346 Criminal	Fd 260 - 348 Family & Children	Fd 260 - 349 Fiscal Services	Fd 260 - 350 Interpret	Fd 260 - 351 Jury Services	Fd 260 - 353 Court Human	Fd 260 - 354 Child Support
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 020 Administrative Officer	108	1,153	2,305	6,916	0	2,305	1,153	0	0	1,153
3 070 Finance	463	2,573	3,647	8,186	0	3,348	1,814	1,039	959	1,394
4 120 County Counsel	0	0	0	0	0	0	0	0	0	0
5 240 County Facilities	0	0	0	0	0	0	0	0	0	0
6 300 Information Technology	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	571	3,725	5,953	15,102	0	5,653	2,966	1,039	959	2,547
Less: Prior Year Allocations & Adj	18,273	24,828	9,932	0	0	9,932	4,964	0	0	4,964
Carry-Forward	(17,702)	(21,103)	(3,979)	0	0	(4,279)	(1,998)	0	0	(2,417)
<b>Proposed Costs</b>	<b>\$(17,131)</b>	<b>\$(17,377)</b>	<b>\$1,973</b>	<b>\$15,102</b>	<b>\$0</b>	<b>\$1,374</b>	<b>\$969</b>	<b>\$1,039</b>	<b>\$959</b>	<b>\$130</b>

**Mono County, CA**  
**OMB A-87 Cost Allocation Plan**

**Summary Schedule**

Department	Fd 260 - 358 Sheriff-Bailiff	Fd 260 - 359 Court Support	Fd 260 - 360 Superior Court	Fd 600 - 760 Airports	Fd 605 - 899 Campground s	Fd 610 - 700 Cemeteries	Fd 615 - 905 Solid Waste	Fd 650 - 723 Motor Pool (ISF)	Fd 655 - 335 Copier Pool (ISF)	Fd 700 - 725 Road
1 Building Use Allowance	\$0	\$0	\$22,754	\$0	\$0	\$0	\$409	\$0	\$0	\$1,484
2 020 Administrative Officer	0	0	0	618	188	588	20,012	1,977	478	68,030
3 070 Finance	0	1,358	1,298	6,865	1,863	586	31,329	12,883	6,424	103,718
4 120 County Counsel	0	0	0	0	0	0	0	0	0	0
5 240 County Facilities	0	0	153,418	0	0	0	11,764	0	0	45,653
6 300 Information Technology	0	0	0	0	0	0	5,311	0	0	43,816
<b>Total Current Allocations</b>	0	1,358	177,471	7,482	2,051	1,174	68,824	14,860	6,902	262,701
Less: Prior Year Allocations & Adj	4,964	9,932	0	2,615	631	67	69,225	5,570	5,615	285,631
Carry-Forward	(4,964)	(8,574)	0	4,867	1,420	1,107	(401)	9,290	1,287	(22,930)
<b>Proposed Costs</b>	<b>\$(4,964)</b>	<b>\$(7,215)</b>	<b>\$177,471</b>	<b>\$12,350</b>	<b>\$3,470</b>	<b>\$2,282</b>	<b>\$68,424</b>	<b>\$24,150</b>	<b>\$8,190</b>	<b>\$239,771</b>

**Mono County, CA**  
**OMB A-87 Cost Allocation Plan**

**Summary Schedule**

Department	Fd 706 - 847 Health Education	Fd 713 - 295 Geothermal	Fd 716 - 640 Fish & Game	Fd 722 - 868 Employers Training	Fd 725 - CSA #1	Fd 730 - CSA #2	Fd 735 - CSA #5	Fd 739 - CWSA	Fd 783 - 800 Biotrust	Fd 795 - 380 Child Support
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 020 Administrative Officer	2,337	0	80	373	271	69	59	430	3,710	0
3 070 Finance	5,608	218	415	3,310	3,995	1,660	1,752	3,502	6,992	0
4 120 County Counsel	2,212	0	0	0	12	0	0	1,217	0	0
5 240 County Facilities	479	0	0	0	0	0	0	0	0	0
6 300 Information Technology	12,117	0	0	2,656	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>22,752</b>	<b>218</b>	<b>495</b>	<b>6,339</b>	<b>4,278</b>	<b>1,729</b>	<b>1,811</b>	<b>5,149</b>	<b>10,702</b>	<b>0</b>
Less: Prior Year Allocations & Adj	14,682	0	100	5,492	0	0	0	0	20,318	81,912
Carry-Forward	8,070	0	395	847	0	0	0	0	(9,616)	(81,912)
<b>Proposed Costs</b>	<b>\$30,822</b>	<b>\$218</b>	<b>\$891</b>	<b>\$7,187</b>	<b>\$4,278</b>	<b>\$1,729</b>	<b>\$1,811</b>	<b>\$5,149</b>	<b>\$1,085</b>	<b>\$(81,912)</b>

**Mono County, CA**  
**OMB A-87 Cost Allocation Plan**

**Summary Schedule**

Department	Schools	Special Districts	All Other	Total
1 Building Use Allowance	\$0	\$0	\$11,151	\$221,700
2 020 Administrative Officer	0	0	3,458	611,727
3 070 Finance	48,447	70,909	200,404	1,344,704
4 120 County Counsel	10,176	12,167	4,840	795,940
5 240 County Facilities	0	0	230,255	2,103,343
6 300 Information Technology	0	1	(20,073)	1,139,079
<b>Total Current Allocations</b>	<b>58,623</b>	<b>83,077</b>	<b>430,035</b>	<b>6,216,493</b>
Less: Prior Year Allocations & Adj	0	0	708,795	7,521,675
Carry-Forward	0	0	(278,760)	(1,674,827)
<b>Proposed Costs</b>	<b>\$58,623</b>	<b>\$83,077</b>	<b>\$151,274</b>	<b>\$4,541,666</b>